

Exhibit A

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

	X	
	:	
In re:	:	
	:	
THE FINANCIAL OVERSIGHT AND	:	PROMESA
MANAGEMENT BOARD FOR PUERTO RICO,	:	Title III
	:	
as representative of	:	Case No. 17-BK-3283 (LTS)
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	:	(Jointly Administered)
	:	
	:	
Debtors. ¹	:	
	X	

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.
2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.
3. I am filing this supplemental declaration to supplement the disclosures that were

¹ The Debtors in these Title III cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780 (LTS)) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233 (LTS)) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1].

4. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose the following:

- 04T, 02K, 10K, 11K, 12K13K, 14K and 15K confidential litigation parties to the Debtors, and affiliates (“04T, 02K, 10K, 11K, 12K13K, 14K and 15K”) are current AP clients in matters unrelated to the Debtors.
- Berkeley Research Group, LLC (“Berkeley”), a professional to the Debtors, is a current AP client in matters unrelated to the Debtors. Berkeley is a former employer of a current AP employee.
- 10W and 09Y, confidential litigation parties to the Debtors, and affiliates (“10Y and 09Y”) are bondholders, lessors, lienholders, adverse litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors. BNY is a former AP client in matters unrelated to the Debtors.
- Citibank N.A., and Citibank/The Citigroup Private Bank/Trust, litigation parties to the Debtors, and affiliates (“Citibank”) are lessors, investment bankers and shareholders to current and former AP clients in matters unrelated to the Debtors. Citibank is a current AP client in matters unrelated to the Debtors.
- 01Y, a confidential litigation party to the Debtors, is a limited partner to a current AP client in matters unrelated to the Debtors.
- Department of Homeland Security (“DHS”), a federal agency to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors. DHS is a current AP client in matters unrelated to the Debtors.
- 47W, confidential litigation parties and parties filing notice of appearance to the Debtors, are bondholders to a current AP client in matters unrelated to the Debtors.

- 14W a confidential litigation party to the Debtors, is a former employer of a current AP employee.
- Highfields Capital I LP, Highfields Capital II LP and Highfields Capital III LP, parties filing notice of appearance and notice of participation to the Debtors, are associated companies to a current AP client in matters unrelated to the Debtors.
- Johnson Controls, Inc., a party filing notice of appearance to the Debtors, and affiliates are a related party and litigation party to current and former AP clients in matters unrelated to the debtors. Johnson Controls is a former employer to a current AP employee.
- 26W, a confidential litigation party to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- 49W, a confidential litigation party to the Debtors, and affiliates is a bondholder to a current AP client in matters unrelated to the Debtors.
- Marble Ridge Capital LP, a party filing notice of appearance to the Debtors, and affiliates are bondholders and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- 29W, a confidential litigation party to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- Nuveen Asset Management, LLC, a party filing notice of appearance to the Debtors, and affiliates (“Nuveen”) are bondholders, adverse litigation parties, investors, lienholders, litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors. Nuveen is a former employer of a current AP employee.
- P. Schoenfeld Asset Management LP, a party filing notice of appearance to the Debtors, and affiliates are bondholders to former AP clients in matters unrelated to the Debtors.
- Samuel A. Ramirez & Co., Inc (Adv. Proc. No. 20-47), a litigation party to the Debtors, is a litigation party and an adverse litigation party to former AP clients in matters unrelated to the Debtors.
- Serengeti Asset Management, LP, a party filing notice of appearance to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.

- 04W and 29J confidential litigation parties to the Debtors, are adverse litigation parties to a former AP client in matters unrelated to the Debtors.
- Special Counsel, a professional to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors. Special Counsel is a former employer of a current AP employee.
- 71D, 69H, 72D, 70H and 55W, confidential litigation parties to the Debtors, and affiliates are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Vitol, Inc., a litigation party and June 2019 PREPA party to the Debtors, is a current AP client in matters unrelated to the Debtors.

5. I continue to reserve the right to supplement Zolfo Cooper's disclosures in the event that I learn of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: November 9, 2020

/s/ Joff Mitchell
Joff Mitchell
Zolfo Cooper, LLC